

**MERCHANTS' NATIONAL BANK OF RICHMOND,  
VIRGINIA, v. CITY OF RICHMOND.**

**ERROR TO THE SUPREME COURT OF APPEALS OF THE STATE  
OF VIRGINIA.**

**No. 240. Argued March 21, 1921.—Decided June 6, 1921.**

- 1. A judgment of a state supreme court sustaining a state statute and a city ordinance imposing taxes, over the objection that as construed and applied they are repugnant to a law of the United States, is reviewable here by writ of error. P. 637.**